

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2023

Fiscal Officer Signature _____ Date _____

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authority must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2023

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
General Fund	3,032,936	7,460,123	50,515,571	61,008,630	60,756,123	252,507
All Other Agencies (7**)	844,778	0	600,426	1,445,204	555,200	890,004
Animal Shelter (279)	13	0	7,070	7,083	2,000	5,083
Bond Retirement/Debt Service (3**/8**)	623,963	0	2,089,886	2,713,849	1,925,853	787,996
CDBG	111,792	0	1,266,816	1,378,608	1,226,418	152,190
Child Abuse (796)	12,494	0	51,510	64,004	58,560	5,424
Noxious Weeds (805)	32,380	0	26,523	58,903	26,765	32,138
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	2,762,761	0	14,341,484	17,104,245	13,721,194	3,383,050
Recreation - Trust & Agency (7**)	37,270	0	13,736	51,006	24,240	26,766
Curb Cutting (740)	36,049	0	1,000	37,049	1,000	36,049
Enterprise Fund (520)	107,264	0	1,060,453	1,167,717	1,060,453	107,264
Enterprise Zone (245)	6,227	0	0	6,227	0	6,227
Fair Housing	145,608	0	0	145,608	0	145,608
Fire Dept Building Fund (403)	13,717	0	841,330	855,047	837,415	17,631
Sub-Total	7,774,695	7,460,123	70,815,804	86,050,622	80,195,241	5,855,382

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2022

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Fire Levy (105)	318,111	2,654,000	230,396	3,202,507	3,122,836	79,671
Fire Pension (102)	293,121	527,000	1,529,826	2,349,947	2,333,100	16,847
Housing Maintenance (289)	7,078	0	433,896	440,974	432,651	8,323
Justice Center (4**)	689	0	0	689	0	689
Land Acquisition (285)	150,429	0	0	150,429	0	150,429
Law Enforcement (1**)	580,575	0	285,830	866,405	500,707	365,698
Liability Insurance (604/605)	22,607	0	585,800	608,407	582,826	25,581
Medical Insurance (610)	1,180,762	0	12,827,586	14,008,348	13,586,417	421,931
Municipal Motor Vehicle License Tax (278)	28,040	0	574,690	602,730	575,000	27,730
North Royalton Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	43,365	0	7,141	50,506	101	50,405
Ambulance Billing (103)	69,639	0	1,262,500	1,332,139	1,326,939	5,200
Parma Public Housing (270)	13,840	0	6,433,674	6,447,514	6,433,674	13,840
Police Levy (104)	7,951	2,680,540	0	2,688,491	2,654,728	33,764
Police Pension (101)	309,544	553,350	1,283,398	2,146,291	2,061,058	85,234
Sub-Total	3,033,324	6,414,890	25,454,736	34,902,950	33,610,036	1,292,914

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2022

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Recreation-Special Revenue (286/288)	5,838	0	157,055	162,893	160,033	2,860
Parmatown (TIF) (150)	0	1,515,000	0	1,515,000	1,515,000	0
Sales Tax (790)	1,601	0	41,410	43,011	41,640	1,371
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	9,892	0	41,410	51,302	49,734	1,567
Sewer Construction (4**)	2,446,562	0	2,543,491	4,990,053	505,505	4,484,548
Sewer Maintenance (275)	8	0	514,191	514,199	508,806	5,392
Sidewalks (8**)	32,064	0	0	32,064	0	32,064
Tree Planting (770)	4,150	0	0	4,150	0	4,150
State Grants	12,268,445	0	509,921	12,778,366	8,640,281	4,138,084
State Highway (277)	691	0	392,486	393,177	385,035	8,142
Street Lighting (810)	365,169	0	998,587	1,363,756	963,136	400,620
Street Maintenance & Repair (276)	130,300	0	5,646,405	5,776,705	5,700,664	76,040
Street Improvements (4**)	3,330,615	0	2,617,457	5,948,072	52,635	5,895,437
Title III	25,859	0	397,625	423,484	396,888	26,595
Sub-Total	18,621,937	1,515,000	13,860,038	33,996,975	18,919,358	15,077,616

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2022

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property, Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	1,646,245	0	0	1,646,245	681,902	964,343
Court Capital Improvement (422)	3,419	0	15	3,434	0	3,434
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webcheck (728)	0	0	5,520	5,520	5,520	0
Court Computerization Fund (165/166)	113,498	0	267,650	381,148	376,471	4,677
Communications Center - Ridge Rd (423)	78,380	0	0	78,380	0	78,380
Community Emergency Response (129)	161	0	0	161	0	161
Federal Grants	111,608	0	0	111,608	0	111,608
Assistance to Firefighters (128)	206	0	0	206	0	206
2021 CWD Backfill Pvrmy Repair Program (401)	945,544	0	653,328	1,598,871	0	1,598,871
Law Enforcement Block Grant	1,052	0	0	1,052	0	1,052
Commissary Fund (124)	737	0	2,828	3,565	3,030	535
Court Facilities Mgmt (167)	599,198	0	106,050	705,248	106,050	599,198
Sub-Total	3,529,058	0	1,035,390	4,564,448	1,172,972	3,391,476
Grand Total	32,959,014	15,390,013	111,165,968	159,514,995	133,697,607	25,617,388

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
 (Do Not Include General Obligation Debt Being Paid By Other Sources)
 (Do Not Include Special Obligation Bonds & Revenue Bonds)

2023

SCHEDULE 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
2016 Justice Center (315)	12/01/16	12/01/24	\$1,520,000	\$795,600	\$0
2016 Dispatch Center (323)	12/01/16	12/01/36	\$1,805,000	\$170,150	\$0
2021 Various Purpose Bond Retirement	12/01/21	12/01/41	\$5,530,000	\$665,900	\$0
2013 General Obligation Bonds Refi (348)	05/15/13	12/01/25	\$1,505,000.00	\$528,913	\$0
Manhattan Sewers Project (820)	01/01/17	07/01/31	\$56,268	\$7,492	\$0
Bradenton Sewers Project (821)	01/01/17	07/01/31	\$131,635	\$17,528	\$0
West Ridgewood Sewers Project (822)	01/01/18	07/01/34	\$1,766,235	\$153,586	\$140,000
West Pleasant Valley Project (836)	07/13/06	12/01/26	\$105,000	\$30,250	\$2,400
Broadview/Thornclyff Project (839)	07/13/06	12/01/26	\$50,000	\$12,500	\$2,400
Ridge Road Water/Sanitary II Project (889)	01/01/20	07/01/39	\$1,617,123	\$114,837	\$0
Day Drive Repair & Resurfacing (372)	01/01/19	01/01/39	\$652,838.30	\$42,119	\$0
Chevy Blvd Storm & Sanitary Sewers (373)	01/01/18	01/01/38	\$264,679.55	\$17,076	\$0
Sub-total			\$15,003,779	\$2,555,949	\$144,800